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- and -

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Debtors.	:	
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NOTICE OF THIRD REVISED LIST OF
DEBTORS' ORDINARY COURSE PROFESSIONALS

PLEASE TAKE NOTICE that pursuant to the Order Under 11 U.S.C. §§ 327,
330, And 331 Authorizing Retention Of Professionals Utilized By Debtors In Ordinary Course

Of Business dated November 4, 2005 (the "Order"), the Debtors are authorized to employ and retain additional professionals utilized by the Debtors in the ordinary course of business (collectively, the "Ordinary Course Professionals") in their sole discretion without the need to file individual retention applications for each by filing with the Bankruptcy Court a supplement to Exhibit 1 to the Order. The Debtors' Third Revised List Of Ordinary Course Professionals (the "Third Revised OCP List") is attached hereto as Exhibit A.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, each Ordinary Course Professional included in the Third Revised OCP List who was not previously included on Exhibit 1 to the Order shall file with this Court, and serve on the "Interested Parties" (as described in the Order), an Affidavit of Legal Ordinary Course Professional, substantially in the form of the affidavit attached as Exhibit 2 to the Order, or an Affidavit of Non-Legal Ordinary Course Professional, substantially in the form of the affidavit attached as Exhibit 3 to the Order, as applicable (Exhibit 2 and Exhibit 3, together, the "Affidavit").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, the Interested Parties shall have 10 days after receipt of each Ordinary Course Professional's Affidavit (the "Affidavit Objection Deadline") to object to the retention of such Ordinary Course Professional. The objecting party shall serve any such objection upon the Interested Parties and the respective Ordinary Course Professional on or before the Affidavit Objection Deadline. If any such objection cannot be resolved within ten days of its receipt, the matter shall be scheduled for hearing before this Court at the next regularly-scheduled omnibus hearing occurring more than ten days thereafter or such date as is otherwise agreeable to the parties thereto.

PLEASE TAKE FURTHER NOTICE that if no objection is received from any of the Interested Parties on or before the Affidavit Objection Deadline with respect to any particular Ordinary Course Professional, or if any objection submitted is timely resolved as set forth above, the Debtors shall be authorized, without further order of this Court, to retain such professional as a final matter.

Dated: New York, New York
June 14, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
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Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Exhibit A
Third Revised List Of Ordinary Course Professionals

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Adams & Adams	PO Box 1014 Pretoria 0001 South Africa	Legal Services*
Adelson, Testan & Brundo	100 Ocean Gate Suite 830 Long Beach, CA 90802	Legal Services
American Appraisal Associates	411 E. Wisconsin Avenue Suite 1900 Milwaukee, WI 53201	Tax Consultancy Services
Anne Murphy Patent Services	PO Box 2128 Eads Street Arlington, VA 22202	Non - Legal IP Services
Antonelli Terry Stout & Krause, LLP	1300 N. 17th Street Suite 1800 Arlington, VA 22209	Legal Services
Arent, Fox, Kintner, Plotkin & Kahn PLLC	1050 Connecticut Avenue N.W. Washington, DC 20036	Legal Services
Asset Management Resources, Inc.	26211 Central Park Boulevard Southfield, MI 48076	Tax Consultancy Services
Association of Business Advocating Tariff Equity (A.B.A.T.E.)	PO Box 67000 Detroit, MI 48267	Legal Services
Baker & Daniels	300 North Meridian Street Suite 2700 Indianapolis, IN 46204-1782	Legal Services

* Certain of the services indicated by an asterisk (*) are, to some extent, provided by a non-U.S. professional and/or performed outside of the United States. The Debtors nevertheless submit that such services provide a direct benefit to the Debtors' estates.

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Baker & McKenzie LLP	815 Connecticut Avenue N.W. Washington, DC 20006 32 Avenue Kleber BP 2112 75771 Paris Cedex 16 France Avda. Leandro N. Alem 1110, piso 13 Ciudad de Buenos Aires C.P. C1001AAT Argentina Plaza Triunfo de la Republica 3304, Piso 2 Partido Escobedo 32330 Juarez, Chihuahua Mexico 100 New Bridge Street London EC4V 6JA United Kingdom	Tax Legal and Consulting Services*
Balch & Bingham LLP	PO Box 306 Birmingham, AL 35201	Legal Services
Barnes & Thornburg LLP	1313 Merchant Bank Building 11 S. Meridan Street Indianapolis, IN 46204	Legal Services
Barnett Associates, Inc.	61 Hilton Avenue Garden City, NY 11530	Tax Consultancy Services
Bell Anderson & Sanders LLC	496 Broadway Laguna Beach, CA 92651	Legal Services
Berger & Berger	555 International Drive Suite 800 Buffalo, NY 14221	Legal Services
Beusse, Brownlee, Wolter, Mora & Maire, P.A.	390 N. Orange Avenue Suite 2500 Orlando, FL 32801	Legal Services
Birch, de Jongh & Hindels	Poinsettia House at Bluebeard's Castle 1330 Estate Tarrnebjerg St. Thomas, Virgin Islands 00802	Legal Services
Bliss McGlynn P.C.	2075 West Big Beaver Road Suite 600 Troy, MI 48084	Legal Services
BNP Paribas Securities Corp.	787 7th Avenue New York, NY 10019	Investment Banking Services
Boehl Stopher & Graves, LLP	400 West Market Street Suite 2300 Louisville, KY 40202	Legal Services
Booth Udall, PLC	1423 S. Higley Road Suite 110 Mesa, AZ 85206	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Bowman and Brooke LLP	50 West Big Beaver Road Suite 600 Troy, MI 48084 150 S. 5th Street Suite 2600 Minneapolis, MN 55402 160 West Santa Clara Street Suite 1150 San Jose, CA 95113 PO Box 1414 NCB 13 Minneapolis, MN 55480 Riverfront Plaza West Tower 901 E. Byrd Street Suite 1500 Richmond, VA 23219	Legal Services
Braun Kendrick Finkbeiner PLC	Second National Bank Building 101 Fashion Square Boulevard Saginaw, MI 48603	Legal Services
Brennan Steil & Basting SC	1 East Milwaukee Street Janesville, WI 53547	Legal Services
Brown & James, P.C.	Richland Executive Plaza 525 West Main Suite 200 Belleville, IL	Legal Services
Bugbee & Conkle	National City Bank Building 405 Madison Suite 1300 Toledo, OH 43604	Legal Services
C&S Patent and Law Office	KPO Box 103 Seoul 110 601 Republic of Korea	Legal Services*
Cabinet Michel Poupon	3 Rue Ferdinand Brunot 88026 Epinal Cedex France	Legal Services*
Cacheaux, Cavazos & Newton	Convent Plaza 333 Convent Street San Antonio, TX 78205	Tax Services
Cadena Law Firm, P.C.	1017 Montana Avenue El Paso, TX 79902	Legal Services
Cardinal Law Group	1603 Orrington Avenue Suite 2000 Evanston, IL 60201	Legal Services
Cattel, Tuyn & Rudzewicz, PLLC	Governors Place 33 Bloomfield Hills Pkwy Suite 120 Bloomfield Hills, MI 48304	Legal Services
Charles K. Veenstra	631 Windsor Run Bloomfield Hills, MI 48304	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Cherry, Edson and Kelly	175 Fulton Avenue Hempstead, NY 11550	Legal Services
Chester Willcox & Saxbe LLP	65 E. State Street Suite 1000 Columbus, OH 43215	Legal Services
Chevez Abogados, S.C.	Bosque de Ciruelos 168, 6° Piso Bosques de las Lomas 11700 Mexico, D.F. Mexico	Legal Services*
China Patent Agent (H.K.) Ltd.	China Patent Agent HK Ltd 23 Harbour Road Wanchai Hong Kong Hong Kong China Patent Agent (HK) Ltd Bank of China Harbour Road Hong Kong Hong Kong	Legal Services*
Christie, Parker & Hale, LLP	350 West Colorado Boulevard Suite 500 Pasadena, CA 91109	Legal Services
Ciara Systems, Inc.	13112 Ludlow Huntington Woods, MI	Legal Services
Clark Consulting	101 Constitution Avenue N.W. Washington, D.C. 20001	Tax Advisory and Advocacy Services
Clark Hill P.L.C.	500 Woodard Avenue Suite 3500 Detroit, MI 48226 1600 First Federal Building 1001 Woodward Avenue Detroit, MI 48226	Legal Services
Clark, Thomas & Winters, PC	PO Box 1148 Austin, TX 78767	Legal Services
Colin Hull	PO Box 827 London Colney St. Albans Herts. AL1 9AB United Kingdom	
Conestoga-Rovers & Associates, Inc.	2055 Niagara Falls Boulevard Suite 3 New York, NY 14304	Non-Legal Services
Consortium Industriel	Commercial & Maritime 19, Boulevard Imam Ali Kenitra Morocco	Customs Consultancy*
Constangy, Brooks & Smith LLC	111 Congress Avenue, Fourth Floor Austin, TX 78701	Legal Services
Conway McKenzie & Dunleavy Inc.	401 S. Old Woodward Suite 340 Birmingham, MI 48009	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Couch White, LLP	540 Broadway Albany, NY 12201	Legal Services
Couzens, Lansky Fealk Ellis Roeder & Lazar, PC	39395 West 12 Mile Road Suite 200 Farmington Hills, MI 48334	Legal Services
Cramer & Laws	Hubertusstrasse 15 D-59929 Brilon, Germany	Legal Services*
Crew & Buchanan	2580 Kettering Tower Dayton, OH 45423	Legal Services
Crowley Stringer & Fenske LLP	456 Montgomery Street, 17th Floor San Francisco, CA 94104	Legal Services
Customs Network Ltd.	36 Park Road Benfleet Essex SS7 3PP United Kingdom	Customs Advocacy*
Dechert LLP	30 Rockefeller Plaza New York, NY 10112	Tax Legal Services
Deloitte & Touche	6 Shenton Way #32-00 DBS Building Tower Two 068809 Singapore 17,21,22 Floor, Korea First Bank Building 100 Gongpyeong-dong, Jongro, Seoul 110-702 Korea 30/F Bund Center 222 Yan An road East Shanghai 200002 China	Tax Services*
DePenning & DePenning	10 Government Place East Kolkata 700 069 India	Legal Services*
Dewitt Ross & Stevens	Capitol Square Office 2 E. Mifflin Street Suite 600 Madison, WI 53703	Legal Services
Dickinson Wright P.L.L.C.	500 Woodward Avenue Suite 4000 Detroit, MI 48226	Legal Services
Dierker & Associates, PC	3331 West Big Beaver Road Suite 109 Troy, MI 48084	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Dinsmore & Shohl, LLP	255 East Fifth Street Suite 1900 Cincinnati, OH 45202 175 South Third Street, 10 th Floor Columbus, OH 43215 1 South Main Street Suite 1300 Dayton, OH 45402	Legal Services
DLA Piper Rudnick Gray Cary US LLP	2000 University Avenue East Palo Alto, CA 94303	Legal Services
Donald E. Shrey Ph.D., CRC dba University Rehabilitation, Inc.	5058 MSB 231 Albert Sabin Way Cincinnati, OH 45267	Legal Services
DoveBid, Inc.	1241 East Hillsdale Boulevard Foster City, CA 94404	Non-Legal Services (Auctioneer)
Drew & Napier	20 Raffles Place #17-00 Ocean Towers Singapore 048620 Singapore	Tax Consultancy Services*
Drew, Eckl & Farnham, LLP	Drew Eckl & Farnham LLP 880 West Peachtree Street N.W. Atlanta, GA 30357	Legal Services
Drinker Biddle & Reath LLP	1 Logan Square 18th & Cherry Streets Philadelphia, PA 19103	Legal Services
DuCharme, McMillan & Associates, Inc.	312 Plum Street Suite 1100 Cincinnati, OH 45202	Tax Compliance Services
Due, Doyle, Fanning, Ewing & Metzger, LLP	55 Monument Circle 900 Circle Tower Building Indianapolis, IN 46204	Legal Services
Dykema Gossett P.L.L.C.	400 Renaissance Center PO Box 79001, Drawer 1787 Detroit, MI 48243 55 East Monroe Street Chicago, IL 60603	Legal Services
Eldridge Cooper Steichen & Leach, PLLC	110 West 7th Street Suite 200 Tulsa, OK 74119	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Ernst & Young	6 rue Jean Monnet L2180 Luxembourg	Tax Services and Customs Consultancy*
Ernst & Young AG	Rothenbaumchaussee 78 20148 Hamburg Postfach 30 17 09 2036 Hamburg Germany	
Ernst & Young Hua Ming	23/F, The Center 989 Chang Le Road Shanghai, 200031 PRC	
Ernst & Young Tower	B-26 Qutab Institutional Area New Delhi, 110016 India	
Shin Nihon Ernst & Young	Hibiya Kokusai Building 20 th Floor 2-2-3, Uchisaiwai-cho Chiyodaku, Tokyo 100-0011	
Eyster, Key, Tubb, Weaver & Roth	402 E. Moulton Street S.D. Decatur, AL 35601 PO Box 1607 Decatur, AL 35602	Legal Services
Falkowski PLLC	PO Box 650 Novi, MI 48376-0650	Legal Services
Fennemore Craig, Professional Corporation	3003 North Central Avenue Suite 2600 Phoenix, AZ 85012	Legal Services
Foster, Swift, Collins & Smith, P.C.	313 S. Washington Square Lansing, MI 48933	Legal Services
Frost Brown Todd LLC	2200 PNC Center 201 East Fifth Street Cincinnati, OH 45202-4182	Legal Services
Gable & Gotwals Law Firm	1100 Oneok Plaza 100 West 5th Street Suite 100 Tulsa, OK 74103	Legal Services
Garcia & Villarreal LLP	4401 North McColl Road McAllen, TX 78504	Legal Services
Gielowski and Steiner, LLP	135 Delaware Avenue Suite 405 Buffalo, NY 14202	Legal Services
Global Quality Institute	37 Marotta Avenue Brampton, ON L6X 4W9 Canada	Auditing Services
Goldberg Segalla LLP	665 Main Stree Suite 400 Buffalo, NY 14203	Legal Services

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Gowling Lafleur Henderson LLP	Box 466, Station D Ottawa, ON K1P 1C3 Canada 160 Elgin Street Suite 2600 Ottawa, ON K1P 1C3 Canada	Legal Services*
Grant Thornton LLP	27777 Franklin Road Suite 800 Southfield, MI 48034	Auditing and Tax Services
Grassi & Toering, PLC	888 West Big Beaver Road Suite 750 Troy, MI 48084	Legal Services
Gresk & Singleton	950 S. Meridian Street, #410 Indianapolis, IN 46225	Legal Services
Gwinn & Roby	4100 Renaissance Tower 1201 Elm Street Dallas, TX 75270	Legal Services
Hack, Piro, O'Day, Merklinger, Wallace & McKenna, P.A.	30 Columbia Tkp. Florham Park, NJ 07932	Legal Services
Hall Prangle & Schoonveld, LLC	225 West Washington Street Suite 2700 Chicago, IL 60606	Legal Services
Hamberger & Weiss	1725 Statler Towers 107 Delaware Avenue Buffalo, NY 14202	Legal Services
Hamilton, Brown & Babst b/k/a Lamothe & Hamilton, APLC	601 Poydras Street Suite 2750 New Orleans, LA 70130	Legal Services
Harlan and Harlan	1360 S. 5th Street St.. Charles, MO 63301	Legal Services
Harris Beach LLP	99 Garnsey Road Pittsford, NY	Legal Services
Hartman & Hartman P.C.	15 N. Franklin Suite 250 Valparaiso, IN 48383 552 E. 700 N. Valparaiso, IN 46383	Legal Services
Heller Ehrman White & McAuliffe	120 West 45th Street, 21st Floor New York, NY 10036-4041 PO Box 60000 San Francisco, CA 94160-3536 7 Times Square New York, NY 10036	Legal Services

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Hewitt & Associates	101 West Big Beaver Road Suite 300 Troy, MI 48084 PO Box 95135 Chicago, IL 60694 100 Half Day Road Lincolnshire, IL 60069 PO Box 95135 Chicago, IL 60694	Auditing Services
Hogan & Hartson, LLP	555 13th Street N.W. Washington, D.C. 2004	Legal Services*
Horwood, Marcus & Berk Chartered	180 N. Lasalle Street Chicago, IL 60601	Tax Consultancy Services
Hudson, Potts & Bernstein	130 Desiard Street Monroe, LA 71210	Legal Services
Hunton & Williams LLP	Bank of America Plaza Suite 4100 600 Peachtree Street, N.E. Atlanta, GA 30308-2216	Legal Services
Huron Consulting Services LLC	550 West Van Buren Street Chicago, IL 60607	Financial Advisory Services
Ice Miller	1 American Square, #82001 Indianapolis, IN 46282	Legal Services
INDIEC Indiana Industrial Energy Consumers, Inc.	1700 1 American Square Box 82053 Indianapolis, IN 46282-0003	Legal Services
Ivins, Phillips & Barker Chartered	1700 Pennsylvania Avenue, N.W. Washington, D.C. 20006	Legal Services
J. Gordon Lewis dba J. Gordon Lewis, PLLC	441 N. Evansdale Drive Bloomfield Hills, MI 48304	Legal Services
Jefferson Wells	4000 Town Center Suite 725 Southfield, MI 48075	Auditing Services
John A. Artz P.C.	28333 Telegraph Road Suite 250 Southfield, MI 48034	Legal Services
Johnston Barton Proctor & Powell LLP	1901 6th Avenue North Suite 2900 Birmingham, AL 35203	Legal Services
Keating, Muething & Klekamp, P.L.L.	1400 Provident Tower 1 E. 4th Street Cincinnati, OH 45202	Legal Services
Keefe and Associates	24405 Gratiot Avenue Eastpointe, MI 48021	Legal Services
Kenneth Mason	The Book Barn Westbourne Hampshire, PO10 8RS United Kingdom	Legal Services*

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Kenyon & Kenyon	One Broadway New York, NY 10004	IP Legal Services
Kevin P. Weldon	5935 Westchester Street Alexandria, VA 22310	Legal Services
Kim & Chang	Seyang Building 223 Naeja Dong Chongro Du Seoul 110 Republic of Korea Seyang Building 223 Naeja Dong Chongro Ku Seoul Republic of Korea Seyang Building 223 Naeja-Dong, Jongno-Gu Seoul Republic of Korea	Tax Consultancy Legal Services*
Kirton & McConkie	60 E. S. Temple No. 1800 Salt Lake City, UT 84145	Legal Services
KPMG (Canada) KPMG LLP (UK) KPMG Adoügvyiteli Kft	2000 McGill College Avenue Suite 1900 Montreal, Quebec H3A 3H8 Canada St James' Square Manchester M2 6DS United Kingdom 1139 Budapest, Forgach u. 4. Hungary	Tax Compliance Services*
Kronish Lieb Weiner & Hellman LLP	1114 Avenue of the Americas Suite 4600 New York, NY 10036	Legal Services
L.C. Begin & Associates, PLLC	510 Highland Avenue PMB 403 Milford, MI 48381-1586	Legal Services
Lathrop & Gage	2345 Grand Boulevard Suite 2800 Kansas City, MO 64108	Legal Services
Lavin O'Neil Ricci Cedrone & DiSipio	Suite 500 190 N. Independence Mall West Philadelphia, PA 19106 8000 Midlantic Drive Suite 201 South Mount Laurel, NJ 08054 780 3rd Avenue New York, NY 10017	Legal Services
Law Office of Robert E. Willyard	600 West Santa Ana Boulevard, #101 Santa Ana, CA 92701	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Law Offices of Albert M. Gutierrez, P.C.	111 Soledad Suite 1310 San Antonio, TX 78205	Legal Services
Law Offices of Brian C. Pauls	919 S. Harrison Street Suite 320 Fort Wayne, IN 46802	Legal Services
Law Offices of Daniel Roemer, P.C.	1111 Civic Drive Suite 380 Walnut Creek, CA 94596	Legal Services
Law Offices of Thomas J. Trenta, PLLC	33 Bloomfield Hills Parkway Suite 155 Bloomfield Hills, MI 48304	Legal Services
Lee Tsai & Partners Attorneys	5A, 218 Tun Hwa S. Road Sec. 2 Taipei 106, Taiwan, R.O.C.	Legal Services
Leger Robic Richard, L.L.P.	Centre CDP Capital 1001 Victoria Square Bloc E. 8th Floor Montreal, PQ H2Z 2B7 Canada	Legal Services*
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey	3131 Princeton Pike - 1B Trenton, NJ 08648	Legal Services
Letson, Griffith, Woodall, Lavelle & Rosenberg	155 S. Park Avenue Warren, OH 44482 PO Box 151 Warren, OH 44482-0151	Legal Services
Levasseur & Levasseur	28105 Greenfield Road Suite 120 Southfield, MI 48076	Legal Services
Lewis & Kappes, P.C.	c/o Jon P Wickes, Jr. PO Box 82053 1700 One American Square Indianapolis, IN 46282	Legal Services
Lippert, Humphreys, Campbell, Dust & Humphreys, P.C.	Suite 410 Plaza North 4800 Fashion Square Boulevard Saginaw, MI 48604	Legal Services
Locke Reynolds LLP	201 N. Illinois Street Suite 1000 PO Box 44961 Indianapolis, IN 46244	Legal Services
Locker & Lee	6600 E. Campus Circle Drive Suite 310 Irving, TX 75063	Legal Services
Manitz, Finsterwald & Partner	Postfach 31 02 20 80102 Munchen Germany	Legal Services*
Marcus Orbelius, Ekonom Support AB	Tallkrogsplan 93, 122 60 ENSKEDE SWEDEN	

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Maria Luisa Flores Garciadiego	Avenida Universidad 2014 Edificio Paraguay, Ground Floor #4 Colonia Romero de Terreros C.P. 04310, Delegacion Coyoacan Mexico, D.F. Mexico	Customs Advisory Services*
Mark A. Navarre	200 S. Main Street Room B-1 PO Box 537 Urbana, OH 43078	Legal Services
Mark Lewis, Barrister	2 Braemore Gardens Toronto, Ontairo, Canada, M6G 2C8	Legal Services
Marks & Clerk	Alpha Tower, Suffolk Street Queensway, Birmingham, B1 1TT UK	IP Legal Services
Marshall, Gerstein & Borun	6300 Sears Tower 233 S. Wacker Drive Chicago, IL 60606	Legal Services
Marylou J. Lavoie	1 Banks Road Simsbury, CT 06070	Legal Services
McCarter & English	Mellon Bank Center Suite 700 1735 Market Street Philadelphia, PA 19103	Tax Consultancy Services
McCarthy Tetrault LLP	Suite 4700 Toronto Dominion Bank Tower, Box 48 Toronto, ON M5K 1E6 Canada	Legal Services*
McCarthy, Lebit, Crystal & Liffman Co., L.P.A.	1800 Midland Building 101 W. Prospect Avenue Cleveland, OH 44115	Legal Services
McElroy, Deutsch, Mulvaney and Carpenter, LLC	100 Mulberry Street Newark, NJ 07102	Legal Services
McGann, Bartlett and Brown	111 Founders Plaza Suite 1201 East Hartford, CT 06108	Legal Services
McGlynn & Luther	500 N. Broadway Suite 1515 Saint Louis, MO 63102	Legal Services
McKenna Long & Aldridge LLP	1900 K Street N.W. Washington, D.C. 20006	Legal Services
McNees Wallace & Nurick LLC	P O Box 1166 100 Pine Street Harrisburg, PA 17108	Legal Services
Michael D. Schloff, PLLC	6905 Telegraph Road Suite 215 Bloomfield Hills, MI 48301	Legal Services
Micheal, Best and Fredrick LLP	100 E. Wisconsin Avenue S300 Milwaukee, WI 53202	Legal Services
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC	1 Financial Center Boston, MA 02111	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Moffatt Thomas Barrett Rock & Fields -Chartered	101 South Capitol Boulevard 10th Floor Boise, Idaho 83702	Legal Services
Momsen, Leonardos & Cia	Rua Teofilo Otoni 63 10 Andar Centro Rio de Janeiro RJ 20090-080 Brazil	Legal Services*
Moore Hansen & Sumner	225 S. 6th Street Suite 4850 Minneapolis, MN 55402	Legal Services
Morgan, Lewis & Bockius LLP	101 Park Avenue New York, NY 10178 1111 Pennsylvania Avenue, NW Washington, DC 20004	Legal Services
Mounce, Green, Myers, Safi & Galatzan	100 N. Stanton Suite 1700 El Paso, TX 79901-1448	Legal Services
Naciri & Associates Gide Loyrette Nouel	52, Boulevard Zerkouni Espace Erreda 5eme etage 20000 Casablanca Morocco	Customs Advisory Services Legal Services*
Neal Gerber & Eisenberg, LLP	2 N. Lasalle Street Chicago, IL 60602	Legal Services
Ogne, Alberts & Stuart, P.C.	1869 E. Maple Road Troy, MI 48083	Legal Services
Parker and Irwin	348 West Hospitality Lane San Bernadino, CA 92408	Legal Services
Paul E. Riegel, Esq.	2525 N. 124th Street Brookfield, WI 53005	Legal Services
Paul, Hastings, Janofsky & Walker LLP	515 S. Flower Street, 24th Floor Los Angeles, CA 90071 600 Peachtree Street N.E. Suite 2400 Atlanta, GA 30308	Legal Services
Pedersen, Keenan, King, Wachsberg & Andrzejak, P.C.	4057 Pioneer Drive Suite 300 Commerce Township, MI 48390	Legal Services
Pelaez Alonso, S.C.	Colonia del Valle C.P. 03100, Delegacion Benito Juarez Mexico, D.F. Mexico	Customs Advisory Services*
Phelps Dunbar LLP	Canal Place 365 Canal Street 2000 New Orleans, LA 70130 111 East Capitol Suite 600 Jackson, MS 39225 PO Box 23066 Jackson, MS 39255	Legal Services

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Phifer & White, P.C.	L.B. Kind Building Suite 500 1274 Library Street Detroit, MI 48246	Legal Services
Phillips Ormonde and Fitzpatrick	367 Collins Street Melbourne 3000 Australia PO Box 323 Collins Street West 8007 Melbourne Australia	Legal Services*
Pillsbury Winthrop Shaw Pittman LLP	2 Houston Center 909 Fannin, 22nd Floor Houston, TX 77010 PO Box 60000 San Francisco, CA 94160	Legal Services
Plews Shadley Racher & Braun	1346 N. Delaware Street Indianapolis, IN 46202	Legal Services
Plunkett & Cooney, P.C.	38505 Woodward Suite 2000 Bloomfield Hills, MI 48304 900 Marquette Building 243 West Congress Suite 800 Detroit, MI 48226 1695 Woodward Avenue Suite 210 Bloomfield Hills, MI 48013	Legal Services
Porterfield, Harper & Mills, P.A.	22 Inverness Center Pkwy Suite 600 Birmingham, AL 35242 PO Box 530790 Birmingham, AL 35253	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
PriceWaterhouseCoopers	1301 K Street N.W. Suite 800W Washington, DC 20005 Marino Escobedo 573 Col. Rincon Del Bosque Mexico DF 11580 Mexico AV Tecnologico 100 Piso 6 76030 Queretaro Qro Mexico North American Center 5700 Yonge Street Suite 1900 North York, ON M2M 4K7 Canada 202 Hi Bin Road Shanghai 200021 China	Tax Advisory and Advocacy Services*
Prichard, Hawkins, McFarland & Young LLP	Union Square Suite 600 10101 Reunion Place San Antonio, TX 78216	Legal Services
Quan, Burdette & Perez, P.C.	5177 Richmond Avenue Suite 800 Houston, TX 77056	Legal Services
Quarles & Brady LLP	441 East Wisconsin Avenue Suite 2040 Milwaukee, WI 53202	Legal Services
Quattlebaum, Grooms, Tull & Burrow PLLC	111 Center Street Suite 1900 Little Rock, AR 72201	Legal Services
Ralph L. Hensler	1623 3rd Avenue 20G New York, NY 10128	Legal Services
Reising, Ethington, Barnes Kisselle, P.C.	201 West Big Beaver Suite 400 Troy, MI 48084	Legal Services
Robin, Carmack and Gonja, LLP	14771 Plaza Drive Suite D Tustin, CA 92780	Legal Services
Roetzel and Andress	222 S. Main Street Akron, OH 43308	Legal Services
Rogitz & Associates	750 B Street Suite 3120 Symphony Tower San Diego, CA 92101	Legal Services
Rumberger Kirk & Caldwell P.A.	300 S. Orange Avenue Lincoln Plaza Suite 1400 Orlando, FL	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Russell & Stoychoff	2855 Coolidge Highway #218 Troy, MI 48084	Legal Services
Sager and Savage	5152 Katella Avenue Suite 104 Los Alamitos, CA 90720	Legal Services
Samil PricewaterhouseCoopers	Kukje Center Building 191191 Hankangro 2ga Yongsanku Seoul 140-702 Korea	Tax Services*
Scheuer Mackin & Breslin LLC	11025 Reed Hartman Highway Cincinnati, OH 45242	Legal Services
Schmeiser, Olson & Watts	18 E. University Drive Suite 101 Mesa, AZ 85201 3 Lear Jet Lane Suite 201 Latham, NY 12110 125 High Rock Avenue Saratoga Springs, NY 12866	Legal Services
Secrest, Wardle, Lynch, Hampton, Turex and Morley P.C.	30903 Northwestern Highway Farmington Hills, MI 48334 PO Box 634213 Cincinnati, OH 45263	Legal Services
Sidley Austin Brown & Wood LLP	Square de Meeus 35 B-1000 Brussels Belgium	Legal Services*
Slagle, Bernard & Gorman, P.C.	600 Plaza West Building 4600 Madison Avenue Suite 600 Kansas City, MO	Legal Services
Smiley-Smith & Bright CPAs, LLC	4250 Lomac Street Montgomery, AL 36106	Legal Services
Smith, Gambrell & Russell, L.L.P.	1850 M Street N.E. Suite 800 Washington, DC 20036 1230 Peachtree Street N.E. Suite 3100 Atlanta, GA 30309	Legal Services
Snell & Wilmer LLP	One Arizona Center 400 E. Van Buren, 10th Floor Phoenix, AZ 85004 1500 Citibank Tower 1 S. Church Avenue Tucson, AZ 85701	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Squire, Sanders & Dempsey, L.L.P. - DC	1201 Pennsylvania Avenue N.W. 5th PO Box 407 Washington, DC 20004 1300 Huntington Center 41 S. High Street Columbus, OH 43215 PO Box 643051 Cincinnati, OH 45264	Legal Services
Stockwell, Harris, Widom and Woolv	3580 Wilshire Boulevard, #1900 Los Angeles, CA 90010	Legal Services
Stout Risius Ross, Inc.	32255 Northwestern Highway Suite 201 Farmington Hills, MI 48334	Valuation Services
Sutherland Asbill & Brennan LLP	1275 Pennsylvania Avenue, NW Washington, DC 20004	Legal Services
Swift Currie McGhee & Hiers, LLP	1355 Peachtree Street N.E. Suite 300 Atlanta, GA 30309	Legal Services
Thelen Reid & Priest LLP	225 West Santa Clara Street Suite 1200 San Jose, CA 95113	Legal Services
Thompson & Knight LLP	1700 Pacific Avenue Suite 3300 Dallas, TX 75201	Legal Services
Thorn Gershon Tymann and Bonanni, LLP	P.O. Box 15054 Albany, NY 12212	Legal Services
Tsar and Tsai	8th Floor 245 Dunhua S. Road Sec 1 Taipei 106 ROC Taiwan, Province of China	Legal Services*
Trench, Rossi e Watanabe – Advogados	Av. Dr. Chucrí Zaidan, 920 13 o andar – Market Place Tower I 04583-904 Sao Paulo, SP Brazil	Legal Services*
Turner Reid Duncan Loomer & Patton P.C.	1355 E. Bradford Pkwy Suite A Springfield, MO 65804	Legal Services
UHY Mann Frankfort Stein & Lipp Advisors, Inc.	12 Greenway Plaza 8th Floor Houston, TX 77046	Legal Services
Vereenigde	PO Box 87930 2508 DH Den Haag Netherlands	Legal Services*
Vicky Farah Law Offices	201 E. Liberty Street Ann Arbor, MI 48104	Legal Services
von Kreisler Selting Werner	PO Box 102241 D-50462 Koln Germany	Legal Services*
Vorys, Sater, Seymour & Pease LLP	52 E. Gay Street P.O. Box 1008 Columbus, OH 43216	Tax Services

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Ward Norris Heller & Reidy, LLP	300 State Street Rochester, NY 14614	Legal Services
Washington Patent Services, Inc.	The Office Complex of Pasadena 933 Oleander Way South Suite 3 South Pasadena, FL 33707	Legal Services
Watkins Ludlam Winter & Stennis, P.A.	633 North State Street P.O. Box 427 Jackson, MS 39205	Legal Services
Wax Law Group	2118 Wilshire Boulevard Suite 407 Santa Monica, CA 90403	Legal Services
Webb Law Firm	436 7th Avenue Suite 700 Pittsburgh, PA 15219	Legal Services
Webb Ziesenheim Logsdon Orkin & Hanson, P.C.	700 Kopper Building 436 7th Avenue Suite 700 Pittsburgh, PA 15219	Legal Services
Wells, Anderson & Race, LLC	1700 Broadway Suite 1020 Denver, CO 80290	Legal Services
Wesley D. Pack Jr.	201 Donna Mae Lane Leonard, MI 48367 16533 E. Campbell Gilbert, AZ 85234	Legal Services
White and Williams LLP	1800 One Liberty Place Philadelphia, PA 19103	Legal Services
WIEG, Inc.	10 E. Doty Street Suite 800 Madison, WI 53703	Legal Services
Williams & Williams	43 Court Street Suite 1000 Buffalo, NY 14202	Legal Services
Wimer Law Offices, P.C.	655 Allegheny Avenue Oakmont, PA	Legal Services
Wise, Carter, Child & Caraway	600 Heritage Building 401 East Capitol Street Suite 600 Jackson, MS 39201 P O Box 651 Jackson, MS 39205	Legal Services
Wolff & Samson PC	The Offices at Crystal Lake One Boland Drive West Orange, New Jersey 07052	Legal Services
Wood and Richmond	3300 Vickery Road N. Syracuse, NY 13212	Legal Services
Wood, Herron & Evans, L.L.P.	2700 Carew Tower 441 Vine Street Cincinnati, OH 45202	Legal Services

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Wooden & McLaughlin, LLP	1 Indiana Square Suite 1800 Indianapolis, IN 46204	Legal Services
Young & Basile P.C.	3001 West Big Beaver Road Suite 624 Troy, MI 48084	Legal Services
Yuasa & Hara	Section 206 New Ohtemachi Building 2-1 Ohtemachi 2-Chome Chiyoda-Ku Tokyo 100-0004 Japan CPO Box 714 Tokyo 100 8692 Japan	Legal Services*
Zeanah, Hust & Summerford	2300 University Boulevard 7th Floor, Am. S. Building Tuscaloosa, AL 35401	Legal Services